Attorney Docket No.: NVID-065/00US

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Stephen G. Holmes, et al. Confirmation No.: 3501

Serial No: 10/642,678 Group Art Unit: 2615

Filed: August 19, 2003 Examiner: ALSIP, Michael

For: SYSTEM AND METHOD FOR PROCESSING MULTI-CHANNEL AUDIO

Mail Stop: AMENDMENT Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

TRANSMITTAL OF RESPONSE

Enclosed are the following documents in response to the Office Action mailed on March 8, 2007, for the above-identified application:

[X] Amendment/Response (8 pgs.)

The fee has been calculated as follows:

	NO. OF CLAIMS		EXTRA CLAIMS	RATE	FEE
Total Claims	15	- 20=	0	x \$50.00	\$0.00
Independent Claims	4	- 6=	0	x \$200.00	
If multiple depo	endent claims a	re presented, a	dd \$360.00		
Total Amendment Fee					\$0.00
If small entity s	status is applica	ble, subtract 50	% of Total Amendm	ent Fee	
TOTAL FEE DUE					\$0.00

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The Commissioner is hereby authorized to charge any appropriate fees under 37 C.F.R. §§1.16, 1.17, and 1.21 that may be required by this paper, and to credit any overpayment, to Deposit Account No. 50-1283.

Respectfully submitted,

COOLEY GODWARD KRONISH LLP

Dated: June 8, 2007

Cooley Godward Kronish LLP

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